What Every Member of the
Trade Community Should Know About:

Granite

An Advanced Level
Informed Compliance Publication of the
U.S. Customs Service

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PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), which is also known as the Customs Modernization Act or "Mod Act," became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws. Two new concepts which emerge from the Mod Act are "***informed compliance***" and "***shared responsibility***." These concepts are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community's responsibilities and rights under the Customs and related laws. In addition, both the trade and Customs share responsibility in carrying out import requirements. For example, under section 484 of the Tariff Act, as amended, (19 U.S.C. §1484) the importer of record is responsible for using reasonable care to enter, classify and value imported merchandise, and provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics and determine whether any other applicable legal requirement is met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. The failure of an importer of record to exercise reasonable care may lead to delay in the release of merchandise or the imposition of penalties.

This office has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs intends to issue a series of informed compliance publications, and possibly cd-roms and videos, on topics such as value, classification, entry procedures, determination of country of origin, marking requirements, intellectual property rights, recordkeeping, drawback, penalties and liquidated damages.

The National Commodity Specialist Division of the Office of Regulations and Rulings has prepared this publication on ***Granite*** as part of a series of informed compliance publications regarding the classification of imported merchandise. It is hoped that this material, together with seminars and increased access to Customs rulings, will help the trade community in improving voluntary compliance with the Customs laws.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs classification issues, an importer may wish to obtain a ruling under Customs Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed, and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1301 Constitution Avenue, NW (Franklin Ct. Bldg), Washington, DC 20229.

Stuart P. Seidel
Assistant Commissioner
Office of Regulations and Rulings

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INTRODUCTION

When Queen Hatshepsut of ancient Egypt erected obelisks at the temple of Amun at Karnak, she selected granite as the ideal stone for this purpose. She said that granite would allow her name to "endure for eternity and everlastingness." Thus, from ancient times through the present day, granite has been prized for its strength and durability. From ancient times through the present day, it has been recognized as one of the world's most important monumental and building stones.

Granite is a coarse grained rock consisting largely of quartz and alkali feldspars (usually orthoclase; sometimes microline). While the principal ingredients of granite are alkali feldspars and quartz, it usually contains several other components as well, including biotite mica, muscovite mica and hornblende. Granite is known for its great strength and ability to take a high polish; consequently it is widely used in construction and as a monumental stone.

Igneous rocks are formed by magmas - molten mixtures of minerals found deep beneath the earth's surface. Intrusive igneous rocks (plutonic rocks) are formed by the cooling of magmas at a considerable depth beneath the earth's surface. On the other hand, extrusive igneous rocks are formed by magmas which have spilled out on the earth's surface (i.e., lava). Intrusive igneous rocks cool and solidify much more slowly than the extrusive igneous rocks formed on the surface. Granite is an intrusive igneous rock (a plutonic rock) formed by magma at some depth beneath the earth's surface.

PRINCIPLES OF STONE CLASSIFICATION

Stone is classified based on its mineralogical properties and physical form at the time of importation. Laboratory analysis to identify the geological nature of the stone and physical examination to determine the form of the merchandise are crucial to our determination of the applicable subheading in the Harmonized Tariff Schedule of the United States (HTS). The following are the basic principles of classification applicable to importations of stone.

I. Geological nature

Numerous Headquarters rulings have held that stone is classifiable based on geological definitions. Note rulings HQ 085266, 09-20-89; HQ 085968, 03-14-90; HQ 952679, 01-26-93; HQ 955738, 03-30-94; HQ 950057, 10-31-91; HQ 086894, 11-23-90; HQ 951525, 08-25-92. Therefore, any HTS subheading which refers to a particular stone by name will only cover products which conform to the geological definition of the stone. Often a product which may be called by the name of a specific stone in the trade (i.e., a "commercial" definition) fails to meet the geological definition for that stone; this type of item may not be classified under the HTS provision for the specific stone.

The Headquarters rulings which follow geological definitions are supported by the Explanatory Notes to the HTS which define stones in terms of their geological nature. Thus, the

Explanatory Notes to heading 2515, HTS, indicate that serpentine is not classified as marble even though it is often called "marble" in the trade, since serpentine and marble are geologically different.

Furthermore, the Explanatory Notes to heading 2516, HTS, indicate that ecaussine may not be classified as granite even though it is often called "granite" in the trade, since it is a geologically distinct stone. The Explanatory Notes to heading 2516 (as well as the language of the HTS) describe basalt and granite as distinct stones. Since basalt and granite are geologically different, they are classifiable separately even though basalt is often called "granite" in the trade. The Explanatory Notes to heading 2516 list syenite, gneiss, diabase and diorite as stones which are distinct from granite. Since these stones are geologically different from granite, they may not be classified as granite even though they are often called "granite" in the trade.

The Explanatory Notes to heading 6810, HTS, list examples of the types of stones which may be agglomerated with binders. These examples include marble, limestone and serpentine. By listing these stones separately, the Explanatory Notes indicate that marble, limestone and serpentine are regarded as distinct stones (because they are geologically distinct) even though limestone and serpentine are frequently called "marble" in the trade.

II. Form

Generally Chapter 25 covers crude stone and minerals, as well as stone and minerals worked in **very simple physical ways** (e.g., crushed, ground, powdered washed, etc.). Stone worked beyond the point allowable in Chapter 25 is classifiable in Chapter 68. Importations of worked stone classifiable in Chapter 68 are more common than importations of crude or slightly worked stone classifiable in Chapter 25.

III. Articles of precious and semi-precious stone

While monumental and building stone is classified in Chapters 25 and 68, precious or semiprecious stone is classifiable in Chapter 71.

The HTS and the Explanatory Notes indicate that articles of precious or semiprecious stone must be classified in Chapter 71. Note 1(d) to Chapter 68 and Note (1)(a) to Chapter 71 clearly indicate that Chapter 71 takes precedence over Chapter 68. Therefore, articles of precious or semiprecious stone must be classified in Chapter 71 rather than Chapter 68. The Annex to the Explanatory Notes for Chapter 71 lists items which we regard as precious or semiprecious stones.

GRANITE CLASSIFICATION ISSUES

The two crucial classification issues for granite involve the geological nature of the stone and the degree to which the stone has been worked. In the first part of this paper we will discuss the geological definition of granite; we will discuss stones which are geologically distinct from granite but often entered incorrectly as granite. Our initial presentation on geological distinctions will be

within the context of the 6802.9 subheadings, since importations of stones classifiable in the 6802.9 provisions are the most common.

The second half of this paper will focus on the extent to which a stone has been worked. We will explain the distinction between the worked stone classifiable in Chapter 68 and the crude or slightly worked stone classifiable in Chapter 25. We will explain various distinctions between different subheadings within Chapter 25 which are based on the degree to which the stone has been worked. (During the course of our presentation on Chapter 25, we will also discuss geological distinctions within the context of that chapter.) In addition, we will discuss distinctions between different subheadings within Chapter 68 (6802.2 v. 6802.9) which are based on the manner in which the stone has been worked.

GEOLOGICAL DISTINCTIONS IN CHAPTER 68:

As explained above, numerous rulings issued by Customs Headquarters have held that geological definitions of stone must be followed under the HTS. In accordance with these rulings, only genuine granite may be classified as granite in subheading 6802.93.00, HTS.

Several stones which are geologically distinct from granite are often referred to as "granite" in the trade. These stones include basalt, diorite, gabbro, diabase (a.k.a. dolerite), syenite, gneiss and others. Although they are frequently referred to as "granite" in the stone industry and although they may be invoiced incorrectly as granite, these stones may not be classified as granite in subheading 6802.93 because they are geologically different from granite. While worked granite is classifiable in subheading 6802.93.00, worked basalt, gabbro, diorite, diabase, syenite and gneiss are classifiable as other stone in subheading 6802.99.00, HTS.

1) GRANITE (Subheading 6802.93) v. BASALT (Subheading 6802.99)

Although basalt is often referred to as "granite" or "black granite," it is geologically different from granite. **While basalt is a fine grained extrusive igneous rock formed from lava which has spilled out on the earth's surface, granite is a coarse grained plutonic rock (intrusive igneous rock) formed by magma at some depth beneath the earth's surface.** Plutonic rock cools and solidifies much more slowly than the extrusive igneous rocks formed on the surface.

While the principal ingredients in granite are alkali feldspars and quartz, basalt contains little or no quartz and alkali feldspars. The principal ingredient in basalt is plagioclase feldspar (usually labradorite or bytownite). Pyroxene (usually in the form of augite) is another important ingredient of basalt. In addition, basalt may contain magnetite, hematite, ilmenite, apatite and olivine. The dark to black color associated with basalt is created by the specific minerals within this stone.

Despite the fact that basalt is often referred to as "granite" or "black granite" in the trade, geologists regard basalt and granite as two distinct stones.

2) GRANITE (Subheading 6802.93) v. DIORITE, DIABASE AND GABBRO (Subheading 6802.99)

Diorite, diabase and gabbro are often referred to as "granite" in the trade; however, there is no question that these stones are geologically distinct from granite. Admittedly, these three stones are intrusive igneous rocks and granite is also an intrusive igneous rock. However, the composition of each of these rocks is very different from the composition of granite; therefore, they are regarded as different stones.

While quartz and alkali feldspars are the most important components of granite, **plagioclase feldspar is the most significant ingredient in gabbro, diorite and diabase.** The plagioclase within these stones is generally in the form of labradorite and/or bytownite. In some instances andesine or anorthite may also be present. These stones may also contain clinopyroxene, olivine, magnetite, ilmenite, chromite, apatite, sulfide, titanite, rutile, hornblende, allanite, orthopyroxene or other minerals.

Gabbro, diorite and diabase contain little or no quartz or alkali feldspars. In granite, the essential components are alkali feldspars and quartz; consequently, granite is geologically distinct from gabbro, diorite and diabase.

3) GRANITE (Subheading 6802.93) v. SYENITE (Subheading 6802.99)

Although syenite may be somewhat similar to granite in chemical composition, it is regarded as a different stone. Admittedly, alkali feldspars are significant components in both granite and syenite. Like granite, syenite is a coarse grained plutonic rock (an intrusive igneous rock). However, there is a crucial difference between these two stones which makes them geologically distinct.

The principal components in granite are quartz and alkali feldspars. The principal components in syenite are alkali feldspars. (Generally, syenite also contains plagioclase feldspars as well.) **Unlike granite, syenite generally contains little or no quartz. This distinction between granite and syenite makes them two different stones. Although syenite is sometimes referred to as "granite" in the trade, geologists regard granite and syenite as two geologically distinct entities.**

4) GRANITE(Subheading 6802.93) v. GNEISS (Subheading 6802.99)

Gneiss contains feldspars as well as mica (muscovite, phengite and biotite) and quartz. While granite is an igneous rock, gneiss is a metamorphic rock. Gneiss is developed from the metamorphosis of various stones which may include granite, shale, schist or other rocks. However, gneiss itself is regarded as a distinct stone which is geologically different from granite.

Gneiss is characterized by compositional banding; it contains bands or layers of minerals which may be developed from different stones. In gneiss, the minerals are arranged in parallel layers with quartz and feldspars alternating with dark (ferromagnesian) minerals.

In those instances when gneiss is developed from granite, the gneiss is recrystallized granite. The process of recrystallization makes the gneiss a unique stone which is different from granite. Igneous rocks (like granite) and metamorphic rocks (like gneiss) are always regarded as geologically distinct.

The composition of gneiss is sometimes similar to the composition of granite (i.e., when granite metamorphoses into gneiss), although the alignment of the mica in these two stones is different. Like granite, gneiss generally contains abundant feldspars and quartz. However, even when gneiss has a similar chemical composition to granite, these two stones are geologically distinct. **Geological differences between stones are not based solely on differences in chemical composition; the physical differences between two stones can also indicate that they are geologically distinct.** When granite metamorphoses to form gneiss, a new geological entity has been created; this new rock is physically very different from granite although it has a similar chemical composition. **Since the physical forms of granite and gneiss are clearly different, geologists regard these items as different stones.**

LABORATORY ANALYSIS

Since basalt, gabbro, diorite, diabase, syenite, gneiss and other stones are often invoiced and entered incorrectly as granite, we send samples of products entered in subheading 6802.93 to the U.S. Customs laboratory for analysis. When the laboratory determines that a specific stone was entered incorrectly as granite in subheading 6802.93.00, HTS, the Import Specialist will issue a rate advance notice advising the importer that the merchandise will be classified as other stone in subheading 6802.99.00, HTS.

CHAPTER 25

The issues discussed above have been treated within the context of Chapter 68 of the HTS. **Generally Chapter 25 of the HTS covers crude stone and minerals, as well as stone and minerals worked in very simple physical ways** (e.g., crushed, ground, powdered, washed, etc.). See Note 1 to Chapter 25. Stone worked beyond the point allowable in Chapter 25 is classifiable in Chapter 68. Merchandise classifiable in Chapter 68 is often entered incorrectly in Chapter 25. Importations of stone classifiable in Chapter 68 are more common than importations of Chapter 25 stone.

The balance of this paper will discuss Chapter 25 of the HTS and the distinctions in classification which are based on the degree to which a stone has been worked. We will explain the distinction between Chapter 25 and Chapter 68, distinctions between various provisions within Chapter 25 as well as distinctions between various provisions within Chapter 68.

SUBHEADING 2516.11

Crude or roughly trimmed granite is classifiable in subheading 2516.11.00, HTS. Granite which has been "merely cut by sawing or otherwise into blocks or slabs of a rectangular shape" is classifiable in subheading 2516.12.00.

The Explanatory Notes to heading 2516 indicate that “the stones of this heading may be shaped and processed in the same ways as the stones of heading 25.15.” Thus, the definitions of the terms referred to in subheadings 2516.11 and 2516.12 (“crude or roughly trimmed,” “merely cut,” etc.) may be found in the Explanatory Notes on subheadings 2515.11 and 2515.12. (Headings 2515 and 2516 deal with similar distinctions regarding the degree to which a stone has been worked.)

Based on the Explanatory Notes, "crude and roughly trimmed" granite covered by subheading 2516.11 is defined in the following manner. Crude stone includes "blocks or slabs which have been merely split along the natural cleavage planes of the stone."

The surfaces of these blocks or slabs "are often uneven or undulating and frequently bear the marks of the tools used to separate them (crowbars, wedges, picks, etc.)."

Crude granite in subheading 2516.11 also includes "unshaped stone (quarrystone, rubble) obtained by breaking out rocks from the quarry face (using picks, explosives, etc.)." These products have "uneven, broken surfaces and irregular edges" and "often bear the marks of quarrying (blast holes, wedge marks, etc.)."

Subheading 2516.11 also covers "waste of irregular shape arising from the actual extraction of the stone" within the quarry or from "subsequent working." (This includes "quarry stones, waste from sawing, etc.") Subheading 2516.11 is applicable assuming these pieces of stone are large enough to be used for cutting or construction. On the other hand, granite granules, chippings and powder would be classifiable in heading 2517.

"Roughly trimmed" granite covered by subheading 2516.11 is "stone which has been very crudely worked after quarrying to form blocks or slabs, still having some rough, uneven surfaces. This working involves removing superfluous protuberances by means of hammer or chisel-type tools."

SUBHEADING 2516.12

Subheading 2516.12.00 covers granite "merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape." The Explanatory Notes indicate that the blocks and slabs covered by subheading 2516.12 "must bear discernible traces of the sawing (by wire strand or other saws) on their surfaces. If care was taken with the sawing, these traces may be very slight. In such cases, it is useful to apply a sheet of thin paper to the stone and rub it gently and

evenly with a pencil held as flat as possible. This often reveals saw marks even on carefully sawn or very granular surfaces."

The Explanatory Notes indicate that subheading 2516.12 may also cover rectangular blocks and slabs of granite "obtained otherwise than by sawing, e.g., by working with a hammer or chisel." However, one must remember that **the type of sawing, cutting or working permitted for products classifiable in subheading 2516.12 is limited to the simple cutting or sawing associated with quarry stone (i.e., simple cutting from the quarry block). Any cutting which goes beyond simple cutting from the quarry block requires classification in Chapter 68.**

GEOLOGICAL DEFINITIONS IN CHAPTER 25:

Subheading 2516.11 (granite - crude and roughly trimmed) and Subheading 2516.12 (granite - blocks/slabs) v. Subheading 2516.90 (other stone - including basalt, gabbro, diorite, diabase, syenite, gneiss, etc.)

Crude or roughly trimmed basalt, gabbro, diorite, diabase, syenite and gneiss are classifiable as other monumental or building stone in subheading 2516.90.00. These stones may not be classified as crude or roughly trimmed granite in subheading 2516.11.00, since they are geologically distinct from granite.

When basalt, gabbro, diorite, diabase, syenite or gneiss is merely cut by sawing or otherwise into blocks or slabs of a rectangular shape, the merchandise is classifiable in subheading 2516.90.00. Since these stones are geologically distinct from granite, subheading 2516.12.00 is not applicable.

Since products are often entered incorrectly as granite, we frequently send samples of merchandise entered in subheadings 2516.11 and 2516.12 to our laboratory for analysis. When laboratory analysis reveals that a particular stone has been entered incorrectly as granite, the Import Specialist will issue a rate advance notice advising the importer of the correct classification.

CHAPTER 25 v. CHAPTER 68

Generally, the permissible methods of working stone and minerals within Chapter 25 are listed in Note 1 to Chapter 25. According to this note, Chapter 25 only covers crude products or items which have been washed, crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization). Note 1 indicates that Chapter 25 does not cover items which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

Please note that there are exceptions to the general rules indicated in Note 1 to Chapter 25. In some instances, the context of a particular Chapter 25 heading indicates that merchandise may be worked beyond the scope permitted in Note 1. (The heading may refer to merchandise which by its very nature must have been subjected to a particular process not provided for in Note 1, or the heading may refer directly to specific processes or conditions which go beyond the scope of Note

1.) Secondly, a limited number of specific items listed in Note 4 to Chapter 25 may be classified in heading 2530 although worked beyond the scope permitted in Note 1. These exceptions are not relevant to our discussion of monumental and building stone in this paper.

Regarding the classification of monumental and building stone, any cutting which goes beyond simple cutting from the quarry block requires classification in Chapter 68. Thus, **precision cutting, edge working or any cutting or working other than the simplest cutting associated with the quarry would preclude classification in Chapter 25.**

The following operations dictate classification in Chapter 68:

1) Honing and other operations designed to create a smooth or flat surface

2) The same operations applied to the edges of a stone

3) Polishing applied to either the face or edges of the stone

4) Bossing, dressing, grinding, chamfering, molding, carving, etc.

All working which goes beyond the simplest cutting associated with the quarry shifts the classification of stone from Chapter 25 to Chapter 68. Stone is classifiable in Chapter 25 when it is merely shaped "by splitting, rough cutting or squaring, or squaring by sawing." However, any stone worked beyond this point is classifiable in Chapter 68. See Explanatory Notes to Chapter 68.

According to the Explanatory Notes, heading 2516 only covers stone "in the mass or roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square shape)...Blocks, etc., which have been further worked, i.e., bossed, dressed with the pick, bushing hammer or chisel, etc., sand-dressed, ground, polished, chamfered, etc., are classified in heading 68.02. The same classification applies to blanks of articles."

HEADING 6802

Heading 6802 provides for worked monumental and building stone and articles thereof. The Explanatory Notes to heading 6802 indicate that natural monumental or building stone "worked beyond the stage of the normal quarry products of Chapter 25" is classifiable in heading 6802. "The heading therefore covers stone which has been <u>further processed</u> than mere shaping into blocks, sheets or slabs by splitting, roughly cutting or squaring, or squaring by sawing (square or rectangular faces)."

The Explanatory Notes indicate that **heading 6802 covers stone "in the forms produced by the stone-mason, sculptor, etc." These forms include "roughly sawn blanks" and "non-rectangular sheets** (one or more faces triangular, hexagonal, trapezoidal, circular, etc.)." **In**

addition, these forms include "stone of any shape (including blocks, slabs or sheets), whether or not in the form of finished articles, which has been bossed (i.e., stone which has been given a rock faced finish by smoothing along the edges while leaving rough protuberant faces), **dressed with the pick, bushing hammer, or chisel, etc., furrowed with the drag-comb, etc., planed, sand dressed, ground, polished, chamfered, moulded, turned, ornamented, carved, etc."**

In addition to worked monumental and building stone, heading 6802 covers articles of monumental and building stone (except for articles of precious or semiprecious stone classifiable in Chapter 71).

Subheading 6802.23 v. Subheading 6802.93

Within heading 6802, there is a distinction between subheadings which begin with the numbers 6802.2 and subheadings which begin with the numbers 6802.9. **The 6802.2 subheadings cover "monumental or building stone, and articles thereof, simply cut or sawn, with a flat or even surface." Monumental or building stone worked beyond this point is covered by the 6802.9 subheadings.**

Subheading 6802.23.00 provides for granite "simply cut or sawn, with a flat or even surface." Subheading 2516.12.00 covers granite "merely cut, by sawing or otherwise, into blocks of a rectangular (including square) shape." What is the distinction between the cutting or sawing referred to in Chapter 25 and the cutting or sawing referred to in Chapter 68? As explained above, the cutting or sawing referred to in Chapter 25 is the type of simple cutting associated with quarry stone.

Stone classifiable in heading 2516 may be obtained by blasting from a large quarry block or by cutting from the block. This stone may have surfaces which are obviously irregular. Even when obtained by cutting from the quarry block, stone of heading 2516 will not have perfectly smooth surfaces. **Merchandise classifiable in subheading 2516.12 "must bear discernible traces of the sawing"** (although these traces may be slight in some instances). **On the other hand, granite classifiable in subheading 6802.23 will have "a flat or even surface" (i.e., a surface which has been smoothed).** Subheading 6802.23 applies to granite cut or sawn in a manner which goes beyond the cutting from the quarry block associated with Chapter 25 merchandise.

While subheading 6802.23 covers granite simply cut or sawn, with a flat or even surface, subheading 6802.93 covers granite worked beyond this point. Thus, granite which has been polished, beveled, edge worked, carved, molded, ornamented or worked in numerous other ways is classifiable in subheading 6802.93. All operations which go beyond cutting or sawing dictate classification in subheading 6802.93, rather than subheading 6802.23.

When "simply cut or sawn, with a flat or even surface," basalt, gabbro, diorite, diabase, syenite and gneiss are classifiable in subheading 6802.29.00 as other stone. These stones may not be classified as granite in subheading 6802.23 because they are geologically different from

granite. When basalt, gabbro, **diorite, diabase, syenite and gneiss are worked beyond the point of simple cutting or sawing, they are classifiable as other stone in subheading 6802.99.**

THE IMPORTER'S RESPONSIBILITIES

Since the enactment of the Customs Modernization Act in December 1993, the legal burden of correctly classifying merchandise has shifted from the Customs Service to the importer. The importer of record is responsible for determining a particular stone's geological nature prior to the importation and entry of the merchandise. When an importer or broker is aware (e.g., by receipt of a rate advance notice) that a particular stone is geological basalt, gabbro, diorite, diabase, syenite or gneiss (rather than granite), he or she must enter the merchandise under the appropriate provision for other stone despite the fact that the foreign supplier may refer to product as "granite." **Moreover, the importer shall advise the supplier that the merchandise is actually basalt, gabbro, diorite, diabase, syenite or gneiss. The importer should encourage the shipper to invoice the item correctly based on its geological nature and discourage its inaccurate description as "granite."**

In addition to the importer's responsibility regarding the geological nature of the stone which is being imported, he or she must be aware of the exact manner in which the stone has been worked. Prior to the importation and entry of the merchandise, the importer must determine the precise manner in which the stone has been worked. The importer must obtain this information from the foreign supplier and advise the supplier to include the information on the invoice.

Furthermore, the importer must be familiar with distinctions between merchandise classifiable in heading 6802 and merchandise classifiable in Chapter 25. An importer must determine whether the stone has been cut or sawn in a manner which takes it beyond the scope of Chapter 25. **One must also be aware of the distinctions (based on the degree to which the stone has been worked) between different subheadings within heading 6802 and different subheadings within Chapter 25.**

If the importer is not certain regarding the geological nature of a stone product or regarding other matters which are pertinent to the classification of the merchandise, he or she may request a binding ruling on the item before it is imported. A ruling request on stone should include information on the exact manner in which the stone has been worked as well as a sample of the item. If the product is too large to submit, the importer should submit a portion of the stone which includes sections of the face as well as the side (or edge) and corner. Based on our laboratory analysis of the sample, we will advise the importer regarding the correct classification for the item.

If the importer wishes to determine the classification of a large number of stone products prior to importation, he or she may request a preclassification ruling covering the line of products. Samples of all the items should be submitted since our lab analysis is crucial to

the classification of the merchandise. In addition, a request for a preclassification ruling should include detailed information on the manner in which each stone was worked.

INVOICING REQUIREMENTS

The accuracy of the information contained on invoices is an essential element of many new Customs programs. These programs (including, but not limited to automated entry processing and preimportation review) may provide their benefits to the trade community as a whole only if the data gathered is correct and complete. This concern for invoice accuracy is not new; however, as we progress in automation, accuracy becomes indispensable.

Pursuant to Section 141.86 of the Customs Regulations [19 C.F.R. 141.86(a)(3)], the specific answers to the following questions are essential and should appear on invoices for granite or other stones:

1) What is the geological nature of the stone? (i.e., Based on geological definitions, is it granite or is it another stone such as basalt, gabbro, diorite, diabase, syenite or gneiss?) Invoicing stone simply as "granite" is improper unless the item is geological granite.

2) What is the brand name and/or style number of the stone?

3) Is the product an article, crude or roughly trimmed stone, crushed or ground stone, an unworked slab, a worked slab, etc.? [Indicate the exact form of the imported stone.]

4) Has the stone been simply cut from the quarry block or has it been further worked? Has it been precision cut, honed, edge worked, beveled, bossed, dressed with a tool, furrowed, sand dressed, planed, ground, polished, chamfered, molded, turned, ornamented, carved, etc.? [Indicate the precise extent to which the stone has been cut or worked. All operations applied to either the face or the edges of the stone should be described exactly.]

5) What is the area and thickness of the product?

Additional Information

Customs Electronic Bulletin Board

The Customs Electronic Bulletin Board (CEBB) is an automated system which provides the entire trade community with current, relevant information regarding Customs operations and items of special interest. It was established as another effort to promote the Customs Service as "trade friendly" within the importing and exporting community. The CEBB posts timely information including proposed regulations, news releases, Customs publications and notices, etc which may be "downloaded" to your own PC. The Customs Service does not charge the public to use the CEBB. You only pay telephone charges. To use the CEBB, you must have a personal computer with a modem. The CEBB supports modem speeds from 2400 to 28,800 baud. Set up your terminal as ANSI, set databits to 8, set parity to N and stopbits to 1. Dial (703) 440-6155 and log on with your name and choose a password. After a few questions, you are set to get up-to-date information from Customs. If you have any questions about the CEBB, call (703) 440-6236.

The Internet

The Customs home page on the Internet's World Wide Web --which began public operation on August 1, 1996-- will also provide the entire trade community with current, relevant information regarding Customs operations and items of special interest. It was established as another effort to promote the Customs Service as "trade friendly" within the importing and exporting community. The home page will post timely information including proposed regulations, news releases, Customs publications and notices, *etc*., which may be printed or "downloaded" to your own PC. Not all features may be available in the beginning. The Customs Service does not charge the public for this service, although you will need Internet access to use it. The Internet address for Customs home page is **http://www.customs.ustreas.gov**.

Customs Regulations

The current edition of *Customs Regulations of the United States,* in loose-leaf format, is available by subscription from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402. The bound 1996 Edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the *Customs Regulations* from April, 1995 through March, 1996 is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register* which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information on on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin* described below.

Customs Bulletin

The *Customs Bulletin and Decisions ("Customs Bulletin")* is a weekly publication which contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U. S. Court of International Trade and Customs related decisions of the U. S. Court of Appeals for the Federal Circuit. Bound volumes are issued annually. The Customs Bulletin is available for sale from the Superintendent of Documents.

Video Tapes

The U. S. Customs Service has prepared a two hour video tape in VHS format to assist Customs officers and members of the public in understanding the new ***Rules of Origin for Textiles and Apparel Products*** which became effective on July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms. The tape may also be purchased for $20.00 (U.S. funds) directly from the Customs Service. If you require further information, or would like to purchase one or more tapes, please forward your written request to: U.S. Customs Service, Office of Regulations and Rulings, 1301 Constitution Avenue, NW, Franklin Court, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a check or money order drawn on a U.S. financial institution and made payable to U.S. Customs Service.

Informed Compliance Publications

The U. S. Customs Service has also prepared other Informed Compliance publications in the *What Every Member of the Trade Community Should Know About:* series, which are available from the Customs Electronic Bulletin Board and the Customs Home Page (see above). As of the date of this publication, the following booklets were available:

- Fibers & Yarns
- Buying & Selling Commissions
- NAFTA for Textiles & Textile Articles
- Raw Cotton
- Customs Valuation
- Textile & Apparel Rules of Origin
- Mushrooms
- Marble
- Peanuts
- Caviar
- Bona Fide Sales & Sales for Exportation

Check the Customs Electronic Bulletin Board and the Customs Home Page for more recent publications.

Other Value Publications

Customs Valuation under the Trade Agreements Act of 1979 is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 C.F.R. §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1301 Constitution Avenue, N.W., Franklin Court Building, Washington, D.C. 20229.

Customs Valuation Encyclopedia (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, Pennsylvania 15250-7054.

Additional information may be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs valuation issues, an importer may wish to obtain a ruling under Customs Regulations, 19 C.F.R. Part 177, or obtain advice from an expert (such as a licensed Customs Broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.